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# Emergency Rules

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**Title 15—ELECTED OFFICIALS  
Division 40—State Auditor  
Chapter 3—Rules Applying to Political Subdivisions**

**EMERGENCY RULE**

**15 CSR 40-3.150 Calculation and Revision of Property Tax Rates  
by Political Subdivisions Other Than School Districts Calculating  
a Separate Property Tax Rate for Each Sub-Class of Property**

*PURPOSE: This rule applies to political subdivisions other than school districts that calculate a separate property tax rate for each sub-class of property and is designed to implement section 137.073, RSMo as it applies to calculating and revising property tax rates.*

*EMERGENCY STATEMENT: Senate Bill No. 960, 92nd General Assembly (2004) amended section 173.073.6, RSMo, to require that all forms for the calculation of property tax rates pursuant to this section shall be promulgated and not incorporated by reference. The new law became effective on August 28, 2004. The state auditor was required to promulgate rules within thirty (30) days of the effective date. The Missouri State Auditor's Office finds a compelling governmental interest in establishing an early effective date for this emergency rule in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 960, 92nd General Assembly—2004 amending section 137.073.6, RSMo with regard to procedures for calculating and revising property tax rates. This emergency rule sets forth the formulas to be used in calculating various property tax rates. The forms with instructions have been adopted and approved for use by the school districts or political subdivisions other than school districts to calculate property tax rates. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo. Under the old rule the formulas were incorporated by reference. The scope of this emergency rule is limited to the circumstances creating an emergency and requiring emergency action. The state auditor believes this emergency rule is fair to all interested persons and parties under the circumstances. This rule filed September 24, 2004, effective October 4, 2004, expires April 1, 2005.*

(1) The following forms with instructions, included herein, have been adopted and approved for use by the political subdivisions other than school districts to calculate a separate property tax rate for each subclass of property. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22, Missouri Constitution and section 137.073, RSMo;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes;
- (E) Form G Initial Calculation of Allowed Recoupment and Calculation of First Year of Recoupment Taken; and
- (F) Form H Calculation of Second and/or Third Year of Recoupment Taken.

# Emergency Rules

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW**

**TAX RATE SUMMARY PAGE - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS USING SB 960 (2004)**

(Name of Political Subdivision) \_\_\_\_\_ (Political Subdivision Code) \_\_\_\_\_ (Purpose of Levy) \_\_\_\_\_

**COMPLETE THE HIGHLIGHTED CELLS TO USE THIS TAX RATE CALCULATOR. PRINT OFF SUMMARY PAGE, IF DESIRED.**

	Real Estate			Personal Property
	Residential	Agricultural	Commercial	
A. <b>Prior Year Tax Rate Ceiling</b> as defined in Chapter 137, RSMo. Revised if Prior Year Assessed Valuation Changed. (Prior Year Tax Rate Summary Page, Line F)	_____	_____	_____	_____
B. <b>Current Year Rate Computed</b> Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073, RSMo (Form A, Line 37)	_____	_____	_____	_____
C1. <b>Tax Rate Ceiling at the Time of the Election</b> If Applicable	_____	_____	_____	_____
C2. <b>Amount of Rate Increase Authorized By Voters</b> (Form B, Line 2 If Same Purpose)	_____	_____	_____	_____
D. <b>Total</b> [Line B (if no election) otherwise Line C1 + Line C2]	_____	_____	_____	_____
E. <b>Maximum Authorized Levy</b> [Greater of Prior Year Line E or Current Year Line D (If there was an election), Otherwise Prior Year Line E]	_____	_____	_____	_____
F. <b>Current Year Tax Rate Ceiling</b> (Lower of Line D or E) Maximum Legal Rate to Comply with Missouri Laws	_____	_____	_____	_____
G. <b>Less Required Sales Tax Reduction</b> If Applicable	_____	_____	_____	_____
H. <b>Less Voluntary Reduction By Political Subdivision</b>	_____	_____	_____	_____
I. <b>Plus Allowable Recoupment Rate</b> If Applicable (Attach Form G or H)	_____	_____	_____	_____
J. <b>Tax Rate To Be Levied</b> Rate to be Certified MUST be $\leq$ Line F (Line F - Lines G - H + Line I)	_____	_____	_____	_____
AA. <b>Rate To Be Levied For Debt Service</b> If Applicable (Form C, Line 10)	_____	_____	_____	_____
BB. <b>Additional Special Purposed Rate Authorized By Voters</b> After The Prior Year Tax Rates Were Set, If Applicable (Form B, Line 2 if a Different Purpose)	_____	_____	_____	_____

**CERTIFICATION**

I, the undersigned \_\_\_\_\_ (Office) of \_\_\_\_\_ (Political Subdivision)  
levying a rate in \_\_\_\_\_ (County or Counties) do hereby certify that the data set forth above and on  
the accompanying forms is true and accurate to the best of my knowledge and belief.

**Please complete Lines G - BB, sign this form, and return to either** the County Clerk(s) for final certification **OR**  
the State Auditor's Office for a math check.

\_\_\_\_\_  
(Date)                      (Signature)                      (Printed Name)                      (Telephone)

**Proposed rate to be entered on tax books by County Clerk**

**Based on Certification from the Political Subdivision:**      Lines: J \_\_\_\_\_  
Section 137.073.7 RSMo, states that no tax rate shall be extended      AA \_\_\_\_\_  
on the tax rolls by the county clerk unless the political subdivision      BB \_\_\_\_\_  
has complied with the foregoing provisions of this section.

\_\_\_\_\_  
(Date)                      (County Clerk's Signature)                      (County)

**Please submit only 1 copy directly to the State Auditor's Office - if you fax it, DON'T mail it & vice versa.**

# Emergency Rules

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMc  
FORM A - FOR POLITICAL SUBDIVISION OTHER THAN SCHOOL DISTRICTS USING SB 960**

(2004)

	(Political Subdivision Code)				(Purpose of Levy)	Prior Method of Calculating Tax Rates
	(a)	(b)	(c)	(d)		
	Residential	Real Estate Agricultural	Commercial	Personal Property		
<p><b>** - Mandatory Required Fields to Complete</b></p>						
<p>1. <b>** Current Year (2004) Assessed Valuation</b> Include the current locally and stated assessed valuation obtained from the County Clerk, Assessor, or comparable office finalized by the local board of equalization.</p>						
<p>2. <b>** Assessed Valuation of New Construction &amp; Improvements</b> 2(a) (b) &amp; (c) - May be obtained from the County Clerk or Assessor. 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero</p>						
<p>3. <b>** Assessed Value of Newly Added Territory</b> Obtained from the County Clerk or Assessor</p>						
<p>4. <b>** Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year</b> Obtained from the County Clerk or Assessor</p>						
<p>5. <b>Adjusted Current Year Assessed Valuation</b> (Line 1 - Line 2 - Line 3 - Line 4)</p>						
<p>6. <b>** Prior Year (2003) Assessed Valuation</b> Include the prior year locally and state assessed valuation obtained from the County Clerk, Assessor or comparable office finalized by the local board of equalization.  Note: If this is different than the amount on the 2003 Form A, Line 1 then revise the 2003 tax rate form to re-calculate the 2003 tax rate ceiling. Enter the revised 2003 tax rate ceiling on the 2004 Tax Rate Summary Page, Line A.</p>						
<p>7. <b>** Assessed Value in Newly Separated Territory</b> Obtained from the County Clerk or Assessor</p>						
<p>8. <b>** Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year</b> Obtained from the County Clerk or Assessor</p>						
<p>9. <b>** Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass</b> Obtained from the County Clerk or Assessor</p>						
<p>10. <b>Adjusted Prior Year Assessed Valuation</b> (Line 6 - Line 7 - Line 8 - Line 9)</p>						
<p>HASH TOTAL (To be computed and used by the State)</p>						

# Emergency Rules

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo  
FORM A - FOR POLITICAL SUBDIVISION OTHER THAN SCHOOL DISTRICTS USING SB 960**

(2004)

		(Political Subdivision Code)			(Purpose of Levy)	
		(a)	(b)	(c)		
		Residential	Real Estate Agricultural	Commercial		
11.	<b>Percentage Increase in Adjusted Valuation of existing property</b> in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] * 100					
12.	<b>Increase in Consumer Price Index</b> Certified by the State Tax Commission					
13.	<b>Adjusted Prior Year Assessed Valuation</b> (Line 10)					
14.	<b>Prior Year (2003) Tax Rate Ceiling</b> Current Method = Tax Rate Summary Page, Line A Prior Method = The 2003 Form A, Line 19 (Prior Method) + the 2003 Tax Rate Summary Page, Line C					
15.	<b>Maximum Prior Year Adjusted Revenue Permitted</b> from property that existed in both years [(Line 13 * Line 14) / 100]					
16.	<b>Permitted Reassessment Revenue Growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.					
17.	<b>Additional Reassessment Revenue Permitted</b> (Line 15 * Line 16)					
18.	<b>Revenue Permitted in the Current Year</b> from property that existed in both years. (Line 15 + Line 17)					
19.	<b>Adjusted Current Year Assessed Valuation</b> (Line 5)					
20.	<b>Tax Rate Permitted Using Prior Method</b> Tax Rate Permitted Prior to HB1150 & SB960 (Line 18 / Line 19 * 100)					
21.	<b>Limit Personal Property to the Prior Year Ceiling</b> [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]					
22.	<b>Maximum Authorized Levy</b> Current Method = The 2003 Tax Rate Summary Page, Line E Prior Method = The Greater of the 2003 Form A, Line 19 (Prior Method) + the 2003 Tax Rate Summary Page, Line C or the 2003 Tax Rate Summary Page, Line E					
23.	<b>Limit to the Prior Year Maximum Authorized Levy</b> [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]					

# Emergency Rules

	(Name of Political Subdivision)	(Political Subdivision Code)				(Purpose of Levy)	Prior Method of Calculating Tax Rates		
		(a)		(b)		(c)		(d)	
		Residential	Agricultural	Real Estate	Commercial	Personal Property		Total	
<b>** - Mandatory Required Fields to Complete</b>									
	<b>Calculate Revised Rate(s)</b>								
24.	Tax Revenue [(Line 1 * Line 23) / 100]								
25.	Total Assessed Valuation [Line 1 (Total)]								
26.	Blended Rate [Line 24 (Total) / Line 25 * 100]								
27.	Revenue Difference due to SB 960 [Line 24 (Total) - Line 24 (Prior Method)]								
28.	Rate(s) to be Revised <b>Note: Revision Can Not Increase Personal Property Rate</b> [(If Line 27 < or > 0 & Line 23 < Line 23 (Prior Method), Then Line 23, Otherwise 0)]								
29.	Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)								
30.	Relative Ratio of Current Year Adjusted Assessed Valuation [Line 29 / Line 29 (Total)]								
31.	Revision to Rate [If Line 28 > 0, Then (-Line 30 * Line 27 / Line 5) * 100, Otherwise 0]								
32.	Revised Rate (Line 23 + Line 31)								
33.	Revised Rate Rounded (If Line 32 < 1, Then Round to a 3-digit rate, Otherwise Round to a 4-digit rate)								
<b>Calculate Final Blended Rate</b>									
34.	Tax Revenue [(Line 1 * Line 33) / 100]								
35.	Total Assessed Valuation [Line 1 (Total)]								
36.	Final Blended Rate [(Line 34 (Total) / Line 35) * 100]								
37.	Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 33) Enter Rate(s) on the Tax Rate Summary Page, Line B								

# Emergency Rules

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
 COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo  
 FORM A - FOR POLITICAL SUBDIVISION OTHER THAN SCHOOL DISTRICTS USING SB 960 (2004)

	(Name of Political Subdivision)	(Political Subdivision Code)			(Purpose of Levy)	Prior Method of Calculating Tax Rates	
		(a)		(b)	(c)		(d)
		Residential	Agricultural	Real Estate	Commercial		Personal Property
	<b>For Informational Purposes Only</b>						
38.	Revenue Calculated Using SB 960 [(Line 37 * Line 1) / 100]						
39.	Revenue Calculated Using the Prior Method [Line 23 (Prior Method) * Line 1] / 100]						
40.	Revenue Differences Using the Different Methods (Line 38 - Line 39)						
41.	Percent Change (Line 40 / Line 39)						



# Emergency Rules

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
DEBT SERVICE CALCULATION FOR GENERAL OBLIGATION BONDS  
PAID FOR WITH PROPERTY TAXES  
FORM C - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS USING SB 960**

(2004)

(Name of Political Subdivision)	(Political Subdivision Code)	Debt Service (Purpose of Levy)
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The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **\*\* Total current year assessed valuation** obtained from the County Clerk or County Assessor. (Form A, Line 1 Total) \_\_\_\_\_
2. **\*\* Amount required to pay debt service requirements during the next calendar year (January 2005 – December 2005).** Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent. \_\_\_\_\_
3. **\*\* Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.** Experience in prior years is the best guide for estimating un-collectible taxes. (Usually 2% to 10% of Line 2 above) \_\_\_\_\_
4. **\*\* Reasonable reserve up to one year's payment** - It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. This will include payments for January 2006 – December 2006. \_\_\_\_\_
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) \_\_\_\_\_
6. **\*\* Anticipated balance at end of current calendar year.**  
Show the anticipated bank balance at December 31, 2004 (account for any principal or interest due and estimated investment earning in the fund). \_\_\_\_\_
7. **Property tax revenue required for debt service** (Line 5 - Line 6)  
Any current balance in the fund available to meet the Debt Service requirements in the next calendar year is deducted from the total revenues required for Debt Service purposes. \_\_\_\_\_
8. **Computation of debt service tax rate** [(Line 7 / Line 1) x 100]  
Round a fraction to the nearest one/one hundredth of a cent.  
See the rounding worksheet. \_\_\_\_\_
9. **\*\* Less Voluntary Reduction By Political Subdivision** \_\_\_\_\_
10. **Actual rate to be levied for debt service purposes \*** (Line 8 - Line 9)  
**Enter this rate on the Tax Rate Summary Page, Line AA.** \_\_\_\_\_

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

\*\* Mandatory Required Fields to Complete (For General Obligation Bonds Paid for by Property Taxes).

HASH TOTAL (To be computed and used by the State) \_\_\_\_\_

# Emergency Rules

## FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b) FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS IMPLEMENTING SB960

\_\_\_\_\_  
(Name of Political Subdivision)

\_\_\_\_\_  
(Political Subdivision Code)

\_\_\_\_\_  
(Purpose of Levy)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

**Before** completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed. **See tab "2001 and 2002 Input Data" of the Recoupment Calculator for Political Subdivisions Other Than Schools Using SB960 on the State Auditor's web site to update the tax rate computation for years 2001 and 2002 and/or tab "2003 Input Data" of the Recoupment Calculator for Political Subdivisions Other Than Schools Using SB960 on the State Auditor's web site to update the tax rate computation for year 2003. Otherwise, manually revise the tax rate computation for years 2003, 2002, and/or 2001.**

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

**Start with the third prior year (if applicable) and work forward to the present.**

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

### **CERTIFICATION**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
(Telephone)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Political Subdivision No.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
Purpose of Levy

# Emergency Rules

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)  
FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS IMPLEMENTING SB960**

(Name of Political Subdivision)	(Political Subdivision Code)	(Purpose of Levy)
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**YEAR 2002 and 2001 - COMPLETE LINES 1 THROUGH 9 FOR THE THIRD AND SECOND PRIOR YEAR (IF APPLICABLE)**

	2002	2001	Total
1. <b>Revised State &amp; Locally Assessed Valuation</b> After the changes to 2002 and/or 2001 tax rate(s) have been made. (Revised Form A, Line 1 Total)			
2. <b>Revised Tax Rate Ceiling</b> After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)			
3. <b>Revised Permissible State &amp; Locally Assessed Tax Revenue</b> [(Line 1 x Line 2) / 100]			
4. <b>Revised State &amp; Locally Assessed Valuation</b> (Form G, Line 1)			
5. <b>Original Tax Rate Ceiling</b> (Original Tax Rate Summary Page, Line F)			
6. <b>Total State &amp; Locally Assessed Revenue Actually Produced</b> [(Line 4 x Line 5) / 100]			
7. <b>Total Lost Revenue Allowed to be Recouped</b> (Line 3 - Line 6)			

**YEAR 2003 - COMPLETE LINES 10 THROUGH 13 FOR THE PRIOR YEAR (IF APPLICABLE)**

	Real Estate			Personal Property	Total
	Residential	Agricultural	Commercial		
8. <b>Revised State &amp; Locally Assessed Valuation</b> After the changes to 2003 tax rate(s) have been made. (Revised Form A, Line 1 Total)					
9. <b>Revised Tax Rate Ceiling</b> After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)					
10. <b>Revised Permissible State &amp; Locally Assessed Tax Revenue</b> [(Line 8 x Line 9) / by 100]					
11. <b>Revised State &amp; Locally Assessed Valuation</b> (Form G, Line 8)					
12. <b>Original Tax Rate Ceiling</b> (Original Tax Rate Summary Page, Line F)					
13. <b>Total State &amp; Locally Assessed Revenue Actually Produced</b> [(Line 11 x Line 12) / 100]					
14. Total lost revenue to be recouped (Line 10 - Line 13)					

# Emergency Rules

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)  
FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS IMPLEMENTING SB960**

(Name of Political Subdivision)	(Political Subdivision Code)	(Purpose of Levy)
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**Determination of Recoupment Rate(s)**

- |     |   |  |
|-----|---|--|
| 15. | <b>Total Revenue Loss</b><br>[Line 7 (Total) + Line 14 (Total)]   |  |
| 16. | <b>Revenue Desired to Recoup in Current Year</b><br>Revenue the political subdivision chooses to recoup in the current year.<br>Enter the desired revenue to recoup in the highlighted cell. (Do Not<br>Enter Less than Line 7 for the Year 2001 Nor More than Line 15) |  |
| 17. | <b>Total Current Year (2004) State &amp; Locally Assessed Property</b><br>Enter the assessed valuation in the highlighted cells.<br>[Current (2004) Form A, Line 1]   |  |
| 18. | <b>Relative Ratio of Current Year Assessed Valuation</b><br>Ratio of the assessed valuation of each subclass to the<br>total assessed valuation. [Line 17 / Line 17 (total)]  |  |
| 19. | <b>Total Revenue Desired to Recoup Allocated<br/>To Each Subclass Based on the<br/>Relative Ratio of Assessed Valuation</b><br>(Line 16 x Line 18)  |  |
| 20. | <b>Rate(s) to be Levied to Partially or Fully<br/>Recoup the Loss</b> [(Line 19 / Line 17) x 100]   |  |

**Complete lines 21 and 22 IF Line 16 is less than Line 15  
Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year**

- |     |   |  |
|-----|---|--|
| 21. | Portion of revenue on Line 7 for year 2002 reserved for second year of recoupment           |  |
| 22. | Portion of revenue on Line 14 for year 2003 reserved for second or third year of recoupment |  |



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# Emergency Rules

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*AUTHORITY: section 137.073.6, RSMo Supp. 2003, as amended by Senate Bill 960, 92nd General Assembly—2004. A version of this rule was previously filed as 15 CSR 40-3.120. Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expires April 1, 2005. An emergency rule covering this same material will be published in the Nov. 1, 2004 issue of the **Missouri Register**.*